

1997 ECONOMIC CENSUS
Professional, Scientific and Technical Services; Administrative and Support,
Waste Management and Remediation Services; Educational Services;
Health Care and Social Assistance; Arts, Entertainment and Recreation;
and Other Services, except Public Administration

INSTRUCTIONS FOR FORMS SV-7901, SV-7903, SV-8001, SV-8003, SV-8004, SV-8006, SV-8200,
SV-8301, SV-8302, SV-8400, SV-8600, SV-8703, SV-8900

This 1997 Economic Census instruction sheet covers establishments engaged in the following areas of economic activity:

- o Professional, Scientific and Technical Services
- o Administrative and Support, Waste Management and Remediation Services
- o Educational Services
- o Health Care and Social Assistance
- o Arts, Entertainment and Recreation
- o Other Services, except Public Administration (including establishments engaged in Repair and Maintenance; Personal and Laundry Services; and Religious, Grantmaking, Civic and Other Membership Organizations)

If an establishment is **NOT** engaged in any of the prelisted kinds of business on its respective report form, **DESCRIBE** its business or activity **IN ITEM 8 AND COMPLETE** the report as accurately as possible.

CONFIDENTIALITY

Your response to items on all forms is **STRICTLY CONFIDENTIAL**. Your firm's reports will be used solely for developing summary statistics. **THEY CANNOT BE USED FOR PURPOSES OF TAXATION, INVESTIGATION, OR REGULATION.**

DEFINITION OF ESTABLISHMENT

An establishment is a single physical location at which business is conducted or services are provided. This includes all locations of a company or organization, including administrative offices, warehouses, etc., which were in operation at any time during 1997. Locations with no paid employees are not considered separate establishments.

GENERAL INSTRUCTIONS

- o Complete a separate report form for each establishment owned or controlled by your company or organization. If you did not receive a separate form for each establishment, call 1-800-233-6136 between 8:00 a.m. and 8:00 p.m., eastern time, Monday through Friday, to request additional forms.
- o Each report should cover calendar year 1997. If book figures are not available, **estimates** are acceptable.
- o If an establishment stopped operating before January 1, 1997, indicate action and date in item 3b and return the form.
- o If an establishment stopped operating during 1997; i.e., it was closed, sold, or leased to another company or organization, complete the report for the portion of 1997 that the establishment was in operation.
- o Receipts/revenue and payroll data should be rounded to the nearest thousand dollars as illustrated on the form.
- o If you have any questions or if any communication regarding the reports is necessary, reference the 11-digit Census File Number (CFN) printed in the address label.
- o If additional space is necessary to complete any item, use the remarks section at the end of the form (if applicable) or attach a separate sheet. If extra sheets are added, write the CFN and the item number at the top of each additional page.
- o Please make photocopies of your completed forms and retain the copies in your files.
- o Respondents are not required to respond to any information collection unless it displays a valid approval number from the Office of Management and Budget (OMB). The OMB 8-digit number appears in the upper right corner of this questionnaire.
- o Public reporting burden for this collection of information is estimated to vary from 12 minutes to 5 hours per response, with an average of 54 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Administration/Comptroller, Attn: Paperwork Reduction Project 0607-0827, Room 3104, Federal Building 3, Bureau of the Census, Washington, DC 20233.

INSTRUCTIONS FOR SELECTED ITEMS

Item 3. OPERATIONAL STATUS

Part b. Mark the one box that best describes the operational status of the establishment at the **end of 1997**.

1. In operation -- The establishment was open and actively conducting business on December 31, 1997.
2. Temporarily or seasonally inactive -- Although not conducting business at the end of 1997, the establishment will eventually reopen and conduct business under the same Employer Identification Number (EIN). (Examples: Businesses in resort areas that close during the "off-season"; establishments that temporarily close for remodeling)
3. Ceased operation -- The establishment has gone out of business or closed and does not plan to reopen. Provide the **month and year** that the establishment ceased operation. Complete all items for the portion of 1997 during which the establishment was in operation.
4. Sold or leased to another operation -- This establishment was sold or leased to another company or organization. Provide the **month and year** that the change occurred and indicate the name and address of the new owner or operator. Complete all items for the portion of 1997 prior to the change.

Item 4. LEGAL FORM OF ORGANIZATION AND TAX STATUS

- Part a.** Indicate the legal form of organization used for tax purposes by the establishment. Mark (X) "government" if the establishment is operated by or is under the control of a government entity or a board of directors either appointed by such an entity or publicly elected.
- Part b.** Sections 501, 521, 527, and 528 of the Internal Revenue Code are those sections under which the Internal Revenue Service may grant tax-exempt status to certain types of "not-for-profit" organizations, such as charitable, social welfare, educational, or research organizations. Government establishments should indicate tax-exempt status although they may be exempt under different sections of the Internal Revenue Code.

Item 5. DOLLAR VOLUME

OPERATING RECEIPTS - TAXABLE ESTABLISHMENTS

Include:

- o Gross receipts from services provided, from the use of facilities, and from merchandise sold in 1997, whether or not payment was received in 1997.

Advertising agencies, travel industries, and other service establishments operating on a commission basis - commissions, fees, and other operating income, NOT gross billings or sales.
- o Receipts from services performed for FOREIGN parent firms, subsidiaries, branches, etc.
- o This establishment's share of receipts from departments, concessions, and vending and amusement machines operated by others.
- o Receipts from the rental and leasing of vehicles, equipment, instruments, tools, etc.
- o Total value of service contracts.
- o Market value of compensation received in lieu of cash.
- o Amounts received for work subcontracted to others.
- o Dues and assessments from members and affiliates.

Exclude:

- o Sales and other taxes collected directly from customers or clients and paid directly to a local, State, or Federal tax agency.
- o Sales of used equipment previously rented or leased to customers.

- o Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- o Income from interest, rental of real estate, dividends, contributions, and grants.
- o Gross receipts from departments or concessions operated by others.
- o Domestic intracompany transfers.
- o Receipts of foreign subsidiaries.
- o Other nonoperating income (e.g., royalties, franchise fees).

REVENUE - TAX-EXEMPT ESTABLISHMENTS

Include:

- o Program service revenue for services provided in 1997, whether or not payment was received in 1997.
- o Gross sales of merchandise, minus returns and allowances.
- o Income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), royalties, and other investments.
- o Gross contributions, gifts, and grants (whether or not restricted for use in operations).
- o Dues and assessments from members and affiliates.
- o Commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators).
- o Gross receipts from fundraising activities.

Exclude:

- o Sales and other taxes collected directly from customers or clients and paid directly to a local, State, or Federal tax agency.
- o Proceeds from the sale of real estate (land and buildings), investments, or other assets (except inventory held for resale).
- o Gross receipts of departments or concessions operated by other companies.
- o Amounts transferred to operating funds from capital or reserve funds.

EXPENSES - TAX-EXEMPT ESTABLISHMENTS

Include:

- o Program service grants, specific assistance to individuals, and benefits paid to or for members.
- o Payroll, employee benefits, and payroll taxes.
- o Contracted or purchased services.
- o Fundraising expenses, including direct expenses for special fundraising events.
- o Depreciation expenses.
- o Interest and rent expenses, supplies used for operating, cost of merchandise sold, and other expenses allocated to operations during 1997.

Exclude:

- o Outlays for the purchase of real estate (land and buildings); for construction; for additions, major alterations, and improvements to existing facilities; and all other capital expenditures.

- o Funds invested.
- o Assessments (dues) paid to the parent or other chapters of the same organization.
- o Income taxes.
- o Sales and other taxes collected directly from customers or clients and paid directly to a local, State, or Federal tax agency.
- o For establishments engaged in raising funds - funds transferred to charities or other organizations.

Item 6. PAYROLL

Answer this item according to the guidelines outlined below. (Definitions are the same as those used on the Employer's Quarterly Federal Tax Return, Form 941, and as described in Circular E, Employer's Tax Guide.)

If employees worked at more than one location, report payroll for employees at the ONE location where they spent most of their working time.

Include:

- o Wages, salaries, tips, vacation allowances, bonuses, commissions, and other compensation paid to employees during 1997, whether or not subject to income or FICA tax.
- o Salaries of officers and executives of a corporation.
- o Salaries of members of a professional service organization or association (operating under State professional corporation statutes and filing a corporate Federal income tax return).
- o Employee contributions to qualified pension plans.

Exclude:

- o Payments to or withdrawals by proprietors or partners of an unincorporated company.
- o Annuities or supplemental unemployment compensation benefits, even if income tax was withheld.
- o Payrolls of departments or concessions operated by other companies at the establishment.

Item 7. EMPLOYMENT

If employees worked at more than one location, report employment at the ONE location where they spent the majority of their working time.

Include:

- o All full- and part-time employees on the payroll during the pay period including March 12, 1997.
- o Salaried officers and executives of a corporation.
- o Salaried members of a professional service organization or association (operating under State professional corporation statutes and filing a corporate Federal income tax return).
- o Employees on paid sick leave, paid vacations, and paid holidays.

Exclude:

- o Proprietors or partners of an unincorporated company.
- o Employees of departments or concessions operated by other companies at the establishment.

OWNERSHIP, CONTROL, AND LOCATIONS OF OPERATION

Answer "NO" to part a and SKIP to the following item, "Certification." Responses to parts b, c, and d are required only of companies which operate or control ONE establishment (first digit of CFN begins with a zero).